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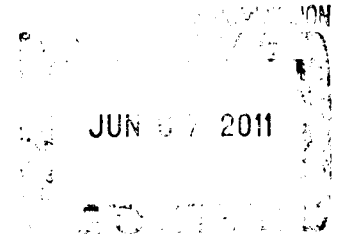


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June 6, 2011



Jocelyn Boyd  
Chief Clerk and Administrator  
Public Service Commission of South Carolina  
101 Executive Center Dr., Suite 100  
Columbia, South Carolina 29210

Subject: Docket No. 1997-239-C Universal Service Fund Audit Results

Dear Ms. Boyd:

As required by the South Carolina Public Service Commission Order No. 2001-996, the Office of Regulatory Staff contracted with an independent third-party auditor, Scott McElveen, L.L.P., to conduct an annual audit of the financial statements of the South Carolina Intrastate Universal Service Fund. The audit for the period January 1, 2010, through December 31, 2010, has recently been completed. The results of this audit are enclosed and are also available on the Office of Regulatory Staff web site at [www.regulatorystaff.sc.gov](http://www.regulatorystaff.sc.gov).

Sincerely,

Dawn M. Hipp  
Director

Enclosure